
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 9

AGGREGATES LEVY: GROUP TREATMENT

Application for group treatment

- 2 (1) Subject to sub-paragraph (3) below, where an application is made to the Commissioners with respect to two or more bodies corporate and those bodies are all eligible to be treated as members of the same group, then, from the specified time—
- (a) they shall be so treated for the purposes of this Part of this Act; and
 - (b) such one of them as is specified in the application shall be the representative member.
- (2) Subject to sub-paragraph (3) below, where—
- (a) any bodies corporate are treated as members of a group for the purposes of this Part of this Act, and
 - (b) an application is made to the Commissioners for the addition to the group of a body corporate that is eligible to be treated as a member of the group,
- then, from the specified time, that body shall be included among the bodies so treated.
- (3) The Commissioners may refuse an application under sub-paragraph (1) or (2) above if, and only if, it appears to them necessary to do so for the protection of the revenue; and an application that is refused under this sub-paragraph shall be, and be treated as always having been, ineffective.
- (4) Where—
- (a) it appears to the Commissioners that an application has been made for the purposes of this paragraph for a body corporate to be treated as a member of a group, but
 - (b) that body is not eligible to be treated as a member of that group,
- the Commissioners shall give notice to the applicant that the application is ineffective.
- (5) The Commissioners shall not refuse an application under sub-paragraph (3) above after the end of the period of ninety days beginning with the day on which the application is received by the Commissioners.

Changes to legislation:

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